

PCA-CX-14.3: Engagement Completion Document

Company Name: Brahmayya and Co.
Balance Sheet Date: 01 Sep 2025
Completed By: Admin
Date: 01 Sep 2025

Instructions

In connection with each engagement, AS 1215 requires the auditor to identify all significant findings or issues, actions taken to address them, and the basis for the conclusions reached in an engagement completion document. Significant findings or issues are substantive matters that are important to the procedures performed, evidence obtained, or conclusions reached, and include, but are not limited to, the matters listed in this form. Use the "Engagement Completion Document—Interim Review" at PCA-IR-7 to document significant findings identified when performing interim reviews. Note, however, that this engagement completion document (prepared in connection with the annual audit) should also include documentation of significant findings or issues identified during interim reviews.

This form provides a place for you to document these findings or issues and comply with the requirements of the standard. This form may also be used to document differences of opinion among engagement team members concerning accounting and auditing issues. For differences of opinion, use this form if, after appropriate consultation has occurred, an engagement team member disagrees with the final conclusion of the matter. You may either include all information necessary to understand the significant findings or issues, or cross-references, as appropriate, to other available supporting audit documentation. Finally, this form may be used to document significant issues, consultations, conclusions, and the basis for conclusions related to decisions to withdraw from an engagement or from both the engagement and the client relationship.

The AICPA Auditing Standards Board issued Statement on Quality Control Standard (SQCS) No. 8 (QM 10A), A Firm's System of Quality Control. Because SQCS No. 8 was issued after the adoption of the interim standards by the PCAOB, it does not apply to PCAOB engagements. However, because it imposes quality control requirements that are more comprehensive in certain areas, the authors believe auditors may consider the guidance for audits of issuers. This checklist reflects certain requirements of SQCS No. 8. [In June 2022, the ASB issued a suite of standards as part of its audit quality project, including Quality Management Standard No. 1, A Firm's System of Quality Management (SQMS No. 1) and Quality Management Standard No. 2, Engagement Quality Reviews (SQMS No. 2). The standards are effective December 15, 2025, at which time they will supersede AICPA Quality Control Standards, including SQCS No. 8.]

In November 2022, the PCAOB proposed a new quality control standard in Release No. 2022-006, A Firm's System of Quality Control and Other Proposed Amendments to PCAOB Standards, Rules, and Forms, which, if adopted, would supersede current PCAOB quality control standards. The comment period for the proposal ended on February 1, 2023. The Board is reviewing the comments received and considering next steps. See the discussion in section 1004 .

| SubPoint | Remarks | WorkpaperRef |
|--|---------|--------------|
| 01. Fraud | | |
| 1. Identified risk that may result in a material misstatement due to fraud and performed specific procedures for the same. | | |
| 2. Assessed the identified risks after taking into account an evaluation of the entity's programs and controls. | | |
| 3. Made inquiries of management and others within the entity to obtain their views about the risks of fraud and how they are addressed. | | |
| 4. The unusual relationships that were identified in performing analytical procedures in planning stage were also taken care of in identification of fraud elements that may be present. | | |
| 02. Going Concern | | |
| 1. We considered the results of our procedures performed in planning, gathering evidential | | |

| SubPoint | Remarks | WorkpaperRef |
|--|---------|--------------|
| matter relative to the audit objectives, and completing the audit. | | |
| 2. Our main objective was to identify conditions and events that, when considered in the aggregate, indicate there could be substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time. | | |
| 03. Laws and regulations | | |
| 1. A kick off meeting was held with the management in order to obtain an understanding about the various laws and regulations applicable to the company. | | |
| 2. Obtained confirmation about the legal cases against the company or any charge of noncompliance. No material case of any charge of non-compliance or penalty came to our notice. | | |
| 04. Related parties | | |
| 1. The management had disclosed the related parties of the company and transactions with the related parties during the year. Other than that, we verified if there are other probable related parties and relationships and transactions with such related parties. | | |
| 2. Discussed with the management to understand who holds authorization for approving transactions with related parties. | | |
| 3. Accounting for and disclosing relationships and transactions with related parties in the financial statements. | | |
| 05. Identifying and Assessing Risks of Material Misstatement | | |
| 1. Obtained an understanding of the company's process and policies. Any criteria for entering into transaction with related parties and verify if the transaction was entered into in accordance with the criteria. | | |
| 2. Performing inquiries. | | |
| 3. Based on above procedures, all the related parties & transactions with them have been correctly recorded. | | |
| 06. Subsequent event(s) | | |
| 1. Traced if there exist any transaction that may have adjusting or non-adjusting effect on the financial statements. | | |
| 2. Cut Offs: An examination of data was | | |

| SubPoint | Remarks | WorkpaperRef |
|---|---------|--------------|
| performed in order to ensure that proper cut offs have been considered for the balance sheet date and it clearly distinct the data of current year and subsequent year. Refer SA 560 | | |
| 3. Contingent liabilities or Future commitments | | |
| 4. Going Concern: Inquired with the management whether there have been any major events such as affecting going concern. Based on above procedures, it is concluded that all relevant disclosures have been made in this respect in the financials. | | |
| | | |
| 07. Reassessment of Materiality | | |
| | | |
| 08. Evaluate significant findings and issues | | |
| Reassessment of Materiality | | |
| | | |

In accordance with firm policy, final resolution of all significant findings agreed toGoapproved by the following team members:

[] []
Engagement Senior Date

[] []
Engagement Manager Date

[] []
Engagement Partner Date

[] []
Concurring PartnerGoEngagement Quality Reviewer Date

For Differences of Opinion Among Engagement Team Members:

The following engagement team members disagree with the final conclusion reached on the significant finding(s) or issue(s) documented in 11:

Name Date

[] []

[] []

Engagement team members who disagree with the final conclusion should document their views in the space below, along with the basis for their disagreement (Alternatively, cross-reference to the workpaper that contains their documented views.): []

Notes

a A significant unusual transaction is defined in AS 2110.13 as a significant transaction outside of the normal course of business for the company or any transaction that appears unusual due to its nature, size, or timing.

b A significant unusual transaction is defined in AS 2110.13 as a significant transaction outside of the normal course of business for the company or any transaction that appears unusual due to its nature, size, or timing.

c A significant unusual transaction is defined in AS 2110.13 as a significant transaction outside of the normal course of business for the company or any transaction that appears unusual due to its nature, size, or timing.